



PUBLIC NOTICE

Federal Communications Commission
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WIRELINE COMPETITION BUREAU RELEASES THE 2026 TELECOMMUNICATIONS REPORTING WORKSHEETS AND ACCOMPANYING INSTRUCTIONS

WC Docket No. 06-122

The Wireline Competition Bureau (Bureau) announces the release of the (1) annual Telecommunications Reporting Worksheet, FCC Form 499-A (FCC Form 499-A) and accompanying instructions (FCC Form 499-A Instructions) to be used in 2026 to report 2025 revenues,¹ and (2) quarterly Telecommunications Reporting Worksheet, FCC Form 499-Q (FCC Form 499-Q) and accompanying instructions (FCC Form 499-Q Instructions) to be used in 2026 to report projected and collected revenues on a quarterly basis.²

The Bureau has delegated authority to revise the FCC Forms and accompanying instructions to, among other things, ensure “sound and efficient administration of the universal service programs.”³ The

¹ The Communications Act of 1934 (Act), as amended, requires that the Commission establish mechanisms to fund universal service, interstate telecommunications relay services, the administration of the North American Numbering Plan, and the shared costs of local number portability administration. 47 U.S.C. §§ 151, 225, 251, 254. To accomplish these congressionally-directed objectives, the Commission requires telecommunications carriers and certain other providers of telecommunications (including Voice-over-Internet-Protocol (VoIP) service providers) to report each year on the FCC Form 499-A the revenues they receive from offering service. See 47 CFR §§ 52.17(b), 52.32(b), 54.708, 54.711, 64.604(b)(5)(iii)(B). The FCC Form 499-A is due on April 1 of each year. See Universal Service Administrative Company Schedule of Filings, <https://www.usac.org/service-providers/contributing-to-the-usf/when-to-file/> (last visited Dec. 1, 2025).

² Sections 54.706, 54.711, and 54.713 of the Commission’s rules require all telecommunications carriers providing interstate telecommunications services, interconnected VoIP providers that provide interstate telecommunications, providers of interstate telecommunications that offer interstate telecommunications for a fee on a non-common carrier basis, and payphone providers that are aggregators to contribute to the universal service fund and file an FCC Form 499-Q on February 1, May 1, August 1, and November 1 each year. 47 CFR §§ 54.706, 54.711, 54.713.

³ *Changes to the Board of Directors of the National Exchange Carrier Association, Inc.; Federal-State Joint Board on Universal Service*, CC Docket Nos. 96-45, 97-21, Report and Order and Second Order on Reconsideration, 12 FCC Rcd 18400, 18442, para. 81 (1997) (“Because it is difficult to determine in advance precisely the information that will be needed to administer the new universal service programs, the [Common Carrier, now Wireline Competition] Bureau will have delegated authority to waive, reduce, or eliminate contributor reporting requirements that may prove unnecessary. The Bureau also will have delegated authority to require any additional contributor reporting requirements necessary to the sound and efficient administration of the universal service programs.”). Consistent with this authority, the Bureau annually revises the Telecommunications Reporting Worksheet Instructions to provide instructions and guidance for complying with existing rules and requirements. See 47 CFR § 54.711(c). The FCC Forms and accompanying instructions are modified based on experience in administering the universal service program and explicit rulings by the Commission. See, e.g., *Universal Service Contribution Methodology et al.*, WC Docket No. 06-122 et al., Report and Order and Notice of Proposed Rulemaking, 21 FCC Rcd 7518, 7533-50, paras. 24-62 (2006).

Bureau sought comment on the proposed revisions by Public Notice.⁴ IDT Telecom, Inc. (IDT Telecom) filed comments which are addressed below.⁵

The Bureau submitted non-substantive revisions for the FCC Forms and the accompanying instructions (collection 3060-0855) to the Office of Management and Budget (OMB) for approval pursuant to 44 U.S.C. § 3507 of the Paperwork Reduction Act of 1995.⁶ The non-substantive revisions to the information collection were approved by OMB on November 28, 2025.

The revisions to the 2026 FCC Forms 499-A and 499-Q and the accompanying instructions, as applicable, are summarized below. The revised FCC Forms and the accompanying instructions are also attached to this Public Notice for informational purposes only and will be available soon on the Universal Service Administrative Company's (USAC) website at <https://www.usac.org/service-providers/contributing-to-the-usf/forms-to-file/>.

Changes to both the 2026 FCC Form 499-A and FCC Form 499-Q, where applicable, and instructions:

- **Date Changes:** Dates are updated throughout the FCC Forms and instructions. References to “2025” are changed to “2026” and references to “2024” are changed to “2025.”

Changes to the 2026 FCC Form 499-A Instructions:

- **Clarifications:**
 - Page 30 is updated to clarify that support received from the Emergency Broadband Benefit Program should no longer be included on line 308.
 - Page 35 is updated to clarify that tower leases should be included on Line 418 as non-telecommunications service revenues.
 - Page 43 is updated to clarify that a traffic study should be conducted in 2025 for the revenues listed in the 2026 Form 499-A.
 - Page 53 is updated to note the *de minimis* estimation and circularity factors to determine whether a filer met the universal service *de minimis* standard for calendar year 2025.

⁴ *Wireline Competition Bureau Seeks Comment on Proposed Changes to the FCC Form 499-A, FCC Form 499-Q, and Accompanying Instructions*, Public Notice, DA 25-308 (rel. Apr. 4, 2025) (*2026 Form 499 Public Notice*).

⁵ IDT Comments, GN Docket No. 25-133, WC Docket No. 06-122 (rec. Apr. 11, 2025); IDT Comments, GN Docket No. 25-133, WC Docket No. 06-122 (rec. Apr. 14, 2025). IDT Telecom argues, among other things, that the language in the 2025 Form 499-A regarding reporting prepaid calling card revenue is inequitable and discriminatory under 47 U.S.C. § 254(b)(4) and § 254(d). IDT Telecom's comments do not address the proposed changes to the 2026 Forms 499 and instructions which the Bureau sought comment on in the *2026 Form 499 Public Notice*. IDT Telecom has three pending requests for review that address the reporting of Prepaid Calling Card (PPCC) revenue as required by the Form 499-A instructions. *See, e.g.*, Request for Review of Decision of the Universal Service Administrator by IDT Corporation and IDT Telecom, WC Docket No. 06-122 (filed Apr. 13, 2023). While we do not make any changes to the FCC Forms 499-A and 499-Q or accompanying instructions regarding the treatment of prepaid calling card revenue, in light of IDT Telecom's comments, IDT Telecom's arguments will be considered in the context of the company's pending petitions for review.

⁶ *See* Notice of Office of Management and Budget Action (NOA) (dated Nov. 28, 2025), <https://www.reginfo.gov/public/do/PRAOMBHistory?ombControlNumber=3060-0855> (ICR Reference Number 20511-3060-005) (last visited Dec. 1, 2025).

Changes to the 2026 Form 499-Q Instructions:

- **Circularity Factor Update:** Page 5 is updated to note that the circularity factor is adjusted and updated in the Form 499-Q instructions based upon the quarterly contribution factors subsequent to the Fourth Quarter 2025 contribution factor announcement.⁷

People with Disabilities: To request materials in accessible formats for people with disabilities (Braille, large print, electronic files, audio format), send an e-mail to fcc504@fcc.gov or call the Consumer & Governmental Affairs Bureau at 202-418-0530 (voice), 202-418-0432 (TTY).

For further information, please contact Conor O'Donovan, Telecommunications Access Policy Division, Wireline Competition Bureau, at Conor.O'Donovan@fcc.gov or at (202) 418-1639.

Attachments:

Attachment A: 2025 FCC Form 499-A

Attachment B: 2025 FCC Form 499-A Instructions

Attachment C: 2025 FCC Form 499-Q

Attachment D: 2025 FCC Form 499-Q Instructions

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⁷ See *Federal-State Joint Board on Universal Service, et al.*, Report and Order and Second Further Notice of Proposed Rulemaking, 17 FCC Rcd 24952, 24971, para. 35 (2002) (*2002 Second Contribution Methodology Order and FNPRM*).